

EXHIBIT 54

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.
(d/b/a STAR TOYOTA OF BAYSIDE), STAR
AUTO SALES OF QUEENS, LLC (d/b/a
STAR SUBARU), STAR HYUNDAI LLC
(d/b/a STAR HYUNDAI), STAR NISSAN,
INC. (d/b/a STAR NISSAN), METRO
CHRYSLER PLYMOUTH INC. (d/b/a STAR
CHRYSLER JEEP DODGE), STAR AUTO SALES
OF QUEENS COUNTY LLC (d/b/a STAR
FIAT) and STAR AUTO SALES OF QUEENS
VILLAGE LLC (d/b/a STAR MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY,
LLP, HUGH WHYTE, and RANDALL FRANZEN,

Defendants.
-----x

Case No.
18-cv-05775
(ERK) (TAM)

March 22, 2022
10:24 a.m.

Deposition of SHAWN McCORMACK, taken by
Plaintiffs, held at the offices of Milman Labuda
Law Group PLLC, 3000 Marcus Avenue, Suite 3W8,
Lake Success, New York, before Joseph Danyo V,
a Shorthand Reporter and Notary Public within
and for the State of New York.

Job No: 4430

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A P P E A R A N C E S :

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Attorneys for Plaintiffs
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Also Present:

HUGH WHYTE
RANDALL FRANZEN
ROBERT SEIBEL
STEVEN RAMBAM
JACQUELINE CUTILLO

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IT IS HEREBY STIPULATED AND AGREED, by and
between counsel for the respective parties hereto,
that the filing, sealing and certification of the
within deposition shall be and the same are hereby
waived;

IT IS FURTHER STIPULATED AND AGREED that
the within deposition may be signed before any Notary
Public with the same force and effect as if signed and
sworn to before the Court.

1 McCORMACK

2 S H A W N M c C O R M A C K, after having been
3 first duly sworn by Joseph Danyo V, a Notary
4 Public, was called as a witness and testified as
5 follows:

6 EXAMINATION BY MR. FELSEN:

7 Q. Good morning, Mr. McCormack.

8 A. Good morning.

9 Q. My name is Jamie Felsen. I'm an
10 attorney for various Star corporate entities, who
11 I will refer to today simply as Star. Do you
12 understand that?

13 A. Yes.

14 Q. We're here today to ask questions and
15 have you answer those questions related to a
16 lawsuit that was commenced against the defendants
17 in this action, who are Voynow, Bayard, Whyte and
18 Company LLP, who I will simply refer to as
19 Voynow, in addition to Hugh Whyte and Randall
20 Franzen. Do you understand?

21 A. Yes.

22 Q. In the lawsuit that Star has
23 commenced against those defendants that I've
24 identified, you are not named as a defendant. Do
25 you understand that?

1 McCORMACK

2 A. We would do it at year-end. We would
3 ask the questions and make sure that these things
4 were legitimately receivables and not expenses.

5 Q. That was only done once a year for
6 some of those tax clients, correct?

7 A. Because we were only there once a
8 year.

9 Q. Let's review a little bit further
10 down into customer deposits. Customer deposit
11 work wasn't tax work, correct?

12 MS. FITZGERALD: Objection.

13 A. Again, we were checking to see if
14 there was anything stuck on their schedules that
15 they needed to clear for their income statement
16 before year-end.

17 Q. Why did that need to be done in the
18 middle of the year?

19 A. You're right, it didn't need to be
20 done. However, since we were there and visiting,
21 this was in order to get them prepared for the
22 end of the year.

23 Q. Okay. Let's turn to the next page,
24 Voynow 011010. Towards the bottom of the page
25 there is a section entitled Holdback Receivable.

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McCORMACK

What kind of work was that, holdback receivable?

A. It's just to make sure there is nothing stuck on the schedule and that they are getting paid all their factory holdbacks. I mean it's --

Q. That work isn't related to a year-end tax return, correct?

A. We would look at that at the year-end too. I mean it's just again prepping them for the year-end and letting them know the status of what's on their books so they knew what had to be focused on. They would look at this and know that that wasn't a focus.

Q. Okay. The next item on this page is credit card receivable. This wasn't tax work, was it?

A. This was just checking on an asset account like we did with all the other asset accounts and asking the customer or the client about it. Tax work, it's just basic work.

Q. It wasn't performed for other car dealerships that you only went to once a year, correct?

A. You're right.